



*Get Tax
Credits
for New
Hires!*

Work Opportunity Tax Credit (WOTC)

Who can I hire that may qualify?

TANF Recipients
SNAP Recipients

Veterans
Felons

Vocational
Rehab
Recipients



Department of
**Labor & Workforce
Development**

Workforce Services

WOTC Handbook 2016-2019

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Introduction to the Work Opportunity Tax Credit

The Work Opportunity Tax Credit (WOTC) exists to incentivize private employers to hire individuals who consistently face significant barriers to employment. This initiative serves to target specific groups such as:

- Temporary Assistance for Needy Families Recipients (TANF)
- Unemployed and Disabled Veterans
- Ex-Felons
- Individuals living in Empowerment Zones
- Vocational Rehabilitation Referred Individuals
- Summer Youth Employees (living in Empowerment Zones)
- Supplemental Nutrition Assistance Program (SNAP) Recipients
- Supplemental Security Income (SSI) Recipients
- Long-Term Unemployment Recipients

The Work Opportunity Tax Credit is a Federal program that was initiated by passage of The Small Business Job Protection Act of 1996. The most recent WOTC authorization was passed on December 18, 2015 when President Obama signed the Protecting Americans from Tax Hikes Act of 2015 (the PATH Act) into law.

The PATH Act:

- Retroactively reauthorizes the WOTC program target groups for a five-year period, from December 31, 2014 to December 31, 2019.
- Extends the Empowerment Zones for a two-year period, from December 31, 2014 to December 31, 2016.
- Introduces a new target group, Qualified Long-Term Unemployment Recipients, for new hires that begin to work for an employer on or after January 1, 2016 through December 31, 2019.

How WOTC Works

Tax credits that employers can earn through WOTC are based upon three factors:

- Target group of individual being hired
- Wages paid to the new hire
- Amount of hours worked

Maximum tax credits in the WOTC program allow business hiring first-year employees to be reimbursed up to \$4,800 to \$9,600 for disabled veterans, \$4,000 for long-term recipients of Temporary Assistance to Needy Families (TANF), \$1,200 for summer youth employees, and \$2,400 for all other target groups.

Veteran Target Group	Worked at least 120 hours but less than 400 hours	Worked at least 400 hours
Receives SNAP (food stamps) benefits	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Entitled to compensation for service-connected disability:		
Hired 1 year after leaving service	Up to \$3,000 (25% of \$12,000 of first-year wages)	Up to \$4,800 (40% of \$12,000 of first-year wages)
Unemployed at least 6 months	Up to \$6,000 (25% of \$24,000 of first-year wages)	Up to \$9,600 (40% of \$24,000 of first-year wages)
Unemployed:		
At least 4 weeks	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
At least 6 months	Up to \$3,500 (25% of \$14,000 of first-year wages)	Up to \$5,600 (40% of \$14,000 of first-year wages)
Other WOTC Target Groups	Worked at least 120 hours but less than 400 hours	Worked at least 400 hours
Short-Term TANF Recipient	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Long-Term TANF Recipient	N/A	Up to \$9,000 (over 2 years) (40% of \$10,000 of first-year wages and 50% of \$10,000 of second-year wages)
SNAP (food stamp) Recipient	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Designated Community Resident	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Vocational Rehabilitation Referral	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Ex-Felon	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
SSI Recipient	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Summer Youth Employee	Up to \$750 (25% of \$3,000 of first-year wages)	Up to \$1,200 (40% of \$3,000 of first-year wages)
Long-Term Unemployed	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)

Contact us directly by email at WOTC.info@tn.gov or by phone at 844-216-8495

Impact of WOTC on the Workforce

The Federal WOTC program annually returns over \$1 billion to businesses. In Calendar Year 2016 Tennessee expects to issue 100,086 certifications which could potentially return \$198 million in tax credits to employers. The five most utilized target groups were:

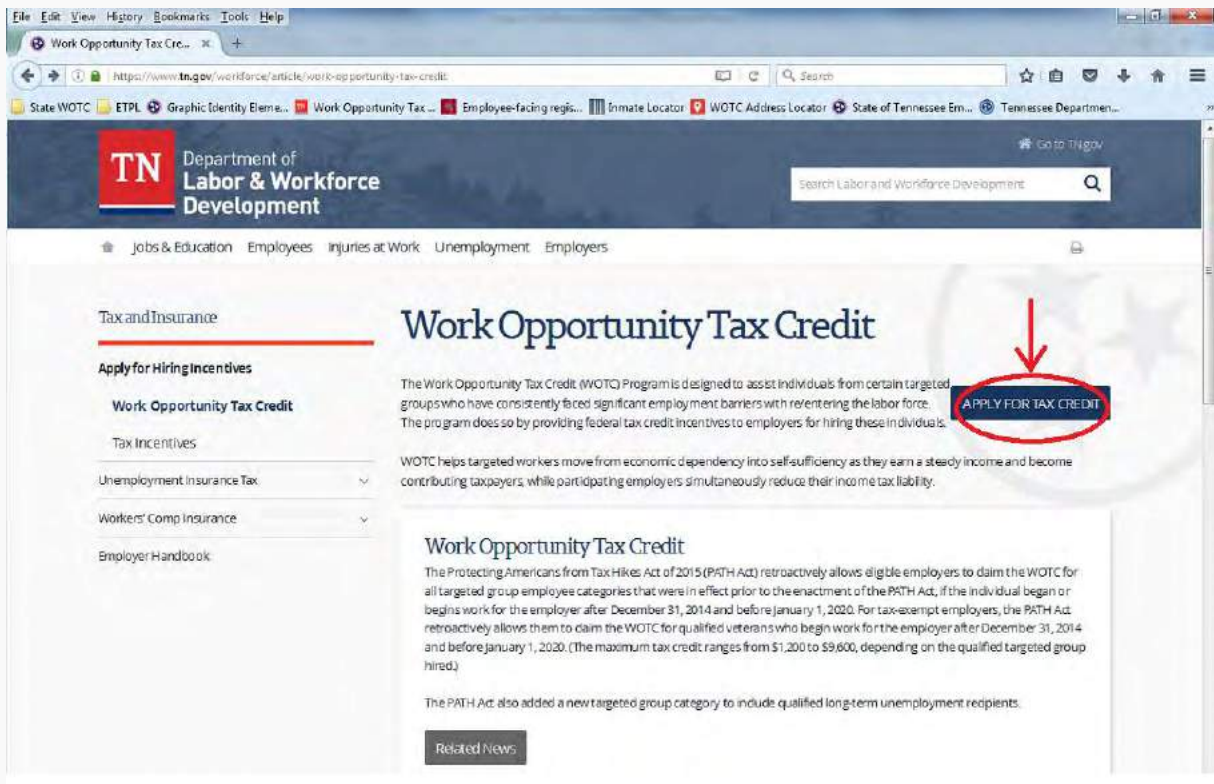
- 64,522 certifications for those receiving Supplemental Nutrition Assistance Program (SNAP – Formally known as ‘Food Stamps’)
- 2,552 certifications for short-term TANF recipients
- 2,209 certifications for long-term TANF recipients
- 907 certifications for ex-felons
- 822 certifications for veterans

There is no limit to the number of new hires that qualify for the tax credit. The credit, or any unused portion, can be used toward the tax liability of the previous fiscal year or forward 20 fiscal years from the date the employer received the tax certificate.

How to Apply

Applying for a tax credit is fast, easy, and only requires the completion of two forms: the IRS 8850 (Prescreening Notice and Certification Request) and ETA Form 9061 (Individual Characteristics Form). Both are located at the back of this handbook. The simple five-step process to submit applications for WOTC review is as follows:

1. **On or before** the date the job is offered the applicant must fill out, sign, and date the paper IRS 8850 form located at the back of this handbook under ‘Resources’.
2. Once the decision to hire has been made the employer must complete the second page of the paper IRS 8850 form located at the back of this handbook under ‘Resources’.
3. **On or before** the first day of hire the employer must fill out the paper ETA Form 9061 located at the back of this handbook.
4. After the paper forms are completed the employer **must** submit an electronic application through **www.tn.gov/workforce/article/work-opportunity-tax-credit**



5. An online application must be submitted **within 28 days** of the start date.
6. All determinations will be issued through the online portal. Employers then claim the tax certificate as a general business credit on Form 3800 against their income tax liability; tax-exempt organizations claim the credit on Form 5884-C as a credit against the employers share of payroll tax. These documents are located in the back of this handbook under 'Resources'.
7. Further information on filling out and filing the Form 3800 and Form 5884-C can be found at: **www.irs.gov/businesses/small-businesses-self-employed/work-opportunity-tax-credit-1**

Benefits of the Online Portal

The online portal is a user friendly platform to:

- Upload a single Excel spreadsheet to submit multiple applications
- Streamline the review of applications
- Interface with other Tennessee agencies for rapid information sharing
- Promote an expedited issuance of determinations
- Reduce environmental impact
- Manage applications
- Run reports
- Manage audits

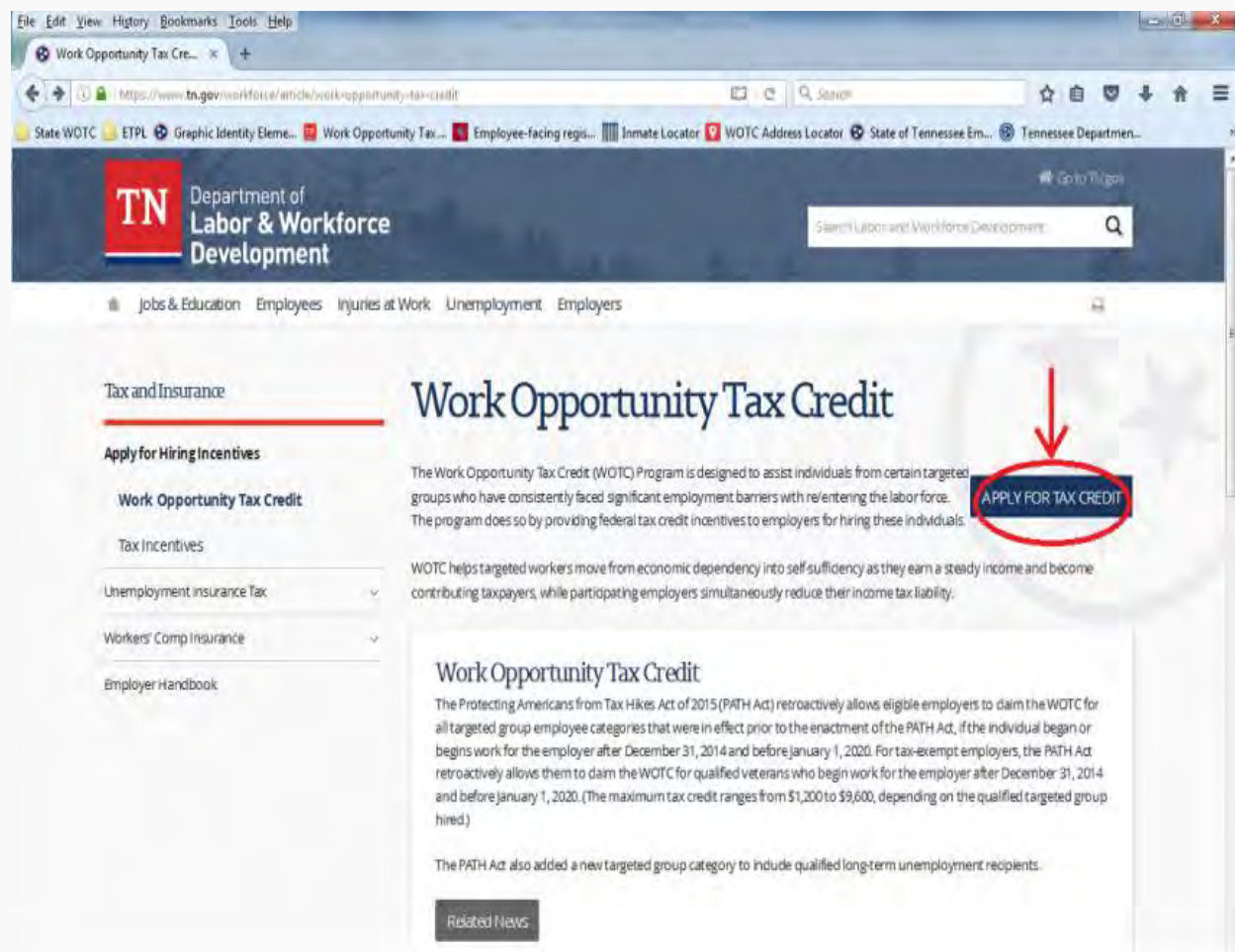
Contact us directly by email at WOTC.info@tn.gov or by phone at 844-216-8495

Although applications will be received, and credits will be issued, electronically it is mandatory for the legal forms holder to maintain paper copies in the event of an IRS audit.

Troubleshooting

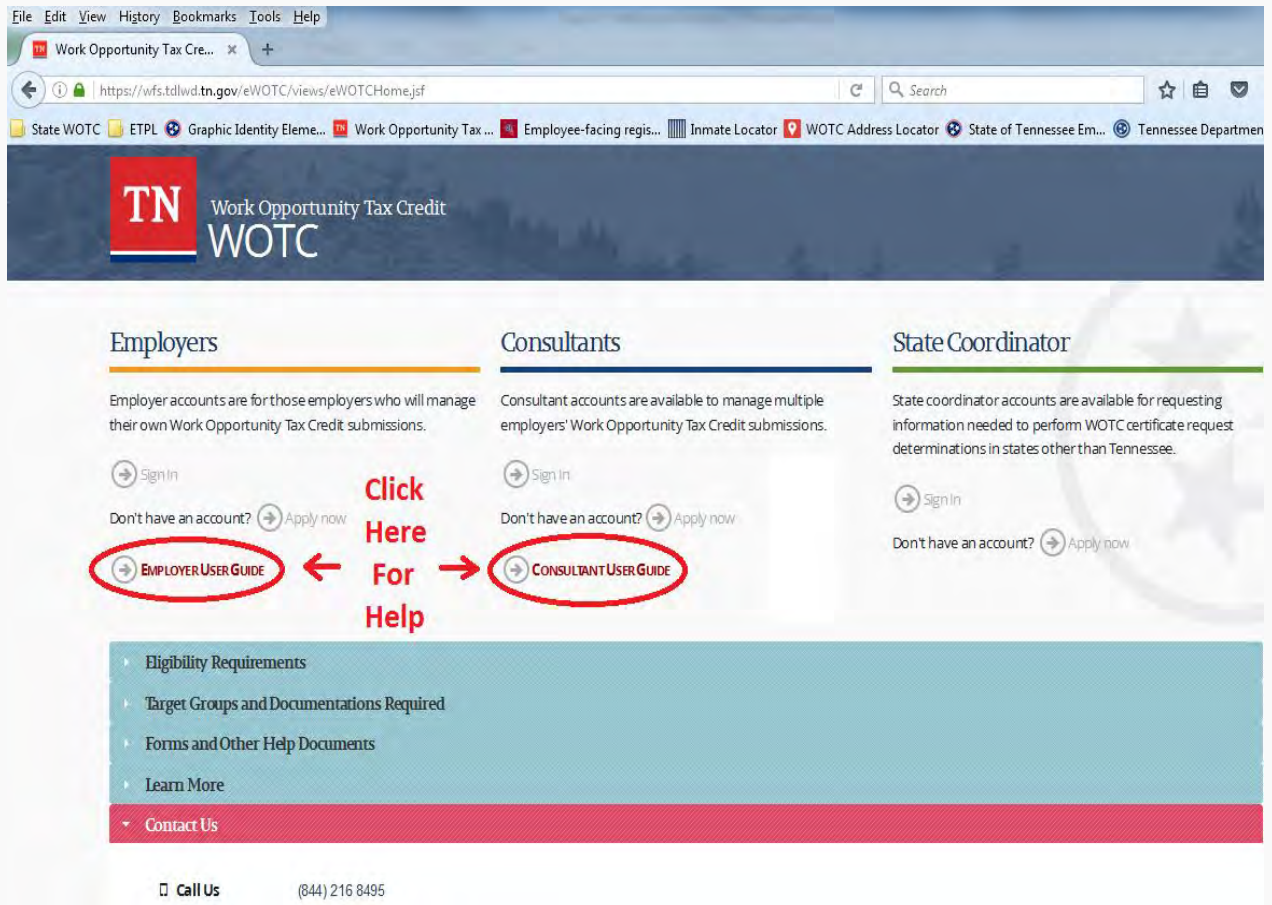
Both the Employer User Guide and Consultant User Guide can be found in four easy steps:

1. Visit **www.tn.gov/workforce/article/work-opportunity-tax-credit**
2. Click the “Apply for Tax Credit” button toward the upper right of the screen:



Contact us directly by email at WOTC.info@tn.gov or by phone at 844-216-8495

3. Click either the “Employer User Guide” or “Consultant User Guide” button:



4. Once the “Employer User Guide” or “Consultant Use Guide” button is clicked a PDF will open onto the screen. This will provide step by step instructions for registration.

For more help email WOTC.info@tn.gov or call 844-216-8495

WOTC Target Group Requirements

Short Term Family Assistance Recipient

This target group refers to any person who is a member of a family receiving Temporary Assistance for Needy Families (TANF) benefits for any nine months during the 18-month period ending on the hire date.

Veterans

To be considered a qualified veteran under the WOTC program an individual must meet these two requirements:

1. Have served on active duty (not including training) in the U.S. Armed Forces for more than 180 days or have been discharged or released from active duty for a service connected disability; **and**
2. Cannot have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hire date.

Veteran Receiving SNAP Benefits: This target group refers to any qualified veteran who is a member of a family receiving Supplemental Nutrition Assistance Program (SNAP) benefits for at least a 3-month period during the last 15 months ending on the hire date.

Recently Separated Disabled Veteran: This target group refers to any qualified veteran as entitled to compensation for a service-connected disability **and** has a hire date which is not more than one year after having been discharged or released from active duty in the U.S. Armed Forces.

Long-Term Unemployed Disabled Veteran: This target group refers to any qualified veteran as entitled to compensation for a service-connected disability **and** has aggregate periods of unemployment of 6 months or more during the one-year period ending on the hire date.

Short-Term Unemployed Veteran: This target group refers to any qualified veteran as having aggregate periods of unemployment of at least 4 weeks but less than 6 months in the year prior to being hired.

Long-Term Unemployed Veteran: This target group refers to any qualified veteran as having aggregate periods of unemployment of 6 months or more in the year prior to being hired.

Note: Qualified tax-exempt organizations 501(c) who hire WOTC qualified veterans may apply the tax credit against the organization's payroll taxes.

Ex-Felons

This target group refers to any person who has been convicted of a felony **and** who is hired within 1 year after the conviction date or release date from prison.

Designated Community Residents

This target group refers to any person who is at least age 18, but not yet age 40, on the hire date **and** has his/her principal place of abode within a Rural Renewal County .

Note: Employers may access the Rural Renewal County locator map through the HUD website at:
www.doleta.gov/business/incentives/opptax/wotcResources.cfm

Click the link at the top of the page under **Empowerment Zones (EZ) Locator**. This will open an Excel spreadsheet that contains instructions and all applicable resources.

Vocational Rehab Referral

This target group refers to any person with a disability who completed or is completing rehabilitative services from a State certified agency, an Employment Network under the Ticket to Work program, or the U.S. Department of Veteran Affairs within two years of the hire date.

Summer Youth Employee

This target group refers to any person who:

- Is age 16 but not yet age 18 on the hire date or, if later, on May 01 of the calendar year involved; **and**
- Has a duration of employment between May 01 and September 15; **and**
- Has not been employed by the same employer prior to the 90-day period between May 01 and September 15; **and**
- Has his/her principal place of abode within a Rural Renewal County.

Note: See target group “D” for information on resources to find the EZ located in Tennessee.

Supplemental Nutrition Assistance Program (SNAP) Recipient

This target group refers to any person who:

- Has attained the age of 18 but not yet 40 on the hire date; **and**
- Is a member of a family receiving assistance under SNAP for the six-month period ending on the hire date; **or**
- Is an able-bodied adult without dependents who ceases to be eligible for SNAP benefits but has received assistance for at least three months of the five-month period ending on the hire date.

Supplemental Security Income (SSI) Recipient

This target group refers to any person who is receiving SSI benefits for any month during the 60-day period ending on the hire date.

Long-Term Family Assistance Recipient

This target group refers to any person who is:

- A member of a family receiving Temporary Assistance for Needy Families (TANF) for at least 18 consecutive months ending on the hire date; **or**
- A member of a family receiving assistance for a total of at least 18 months (whether or not consecutive) beginning after August 05, 1997, and has a hire date which is not more than two years after the end of the earliest 18-month period; **or**
- A member of a family which ceased to be eligible for assistance by reason of any maximum payment limitation imposed by state or federal law and has a hire date which is not more than 2 years after the date of such cessation.

First-year tax credit for this target group allows employers of first-year hires working at least 400 hours to be eligible to receive a maximum credit amount of \$4,000.

Second-year tax credit for this target group allows employers of second-year hires working at least 400 hours to be eligible to receive a maximum credit amount of \$5,000.

The maximum two year credit for this target group is \$9,000.

Long-Term Unemployment Recipient

This target group refers to any person who is unemployed for no less than 27 consecutive weeks **and** received unemployment compensation (which may be less than 27 weeks) for a period of time under state or federal law.

Applicants Not Eligible for WOTC Credits

This target group refers to any person who is:

- Any employee who has worked for the company in the past (except target group F)
- No tax credit can be claimed for wages paid to relatives (including: sons, daughters, step-children, spouses, fathers, mothers, brothers, sisters, step-brothers or sisters, nephews, nieces, uncles, aunts, cousins, or in-laws)
- No tax credit can be claimed for federally subsidized on-the-job training; however, wages paid after the subsidy expires can qualify for the credits
- Non-United States citizens or non-permanent residents
- Majority owners of the business

Resources

The following pages contain the IRS 8850 (Prescreening Notice and Certification Request) and ETA Form 9061 (Individual Characteristics Form) necessary to maintain records for audit purposes. These documents must be printed or copied, filled out, and maintained on site.

Don't forget to submit forms within 28 days though our fast, easy to use website at www.tn.gov/workforce/article/work-opportunity-tax-credit

The screenshot shows the Tennessee Department of Labor & Workforce Development's Work Opportunity Tax Credit (WOTC) website. The page is titled "Work Opportunity Tax Credit" and includes a navigation menu with links to "Jobs & Education", "Employees", "Injuries at Work", "Unemployment", and "Employers".

Step 1: Apply for Tax Credit

The "Apply for Tax Credit" section is highlighted with a red circle. It includes a description of the WOTC program and a link to "APPLY FOR TAX CREDIT".

Step 2: Necessary Forms

The "Necessary Forms" section is highlighted with a red circle. It lists the following forms and documents:

- IRS Form 8850
- ETA Form 9061
- ETA Form 9175
- Status Descriptions Document
- Target Group Descriptions
- Bulk File Layout - Excel
- Bulk File Layout - Fixed length Text
- Employer User Guide
- Consultant User Guide

The "Bulk File Layout - Excel" and "Bulk File Layout - Fixed length Text" links are circled in red and labeled "Template for bulk upload".

Contact us directly by email at WOTC.info@tn.gov or by phone at 844-216-8495

Pre-Screening Notice and Certification Request for the Work Opportunity Credit

OMB No. 1545-1500

► Information about Form 8850 and its separate instructions is at www.irs.gov/form8850.**Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.**

Your name _____ Social security number ► _____

Street address where you live _____

City or town, state, and ZIP code _____

County _____ Telephone number _____

If you are under age 40, enter your date of birth (month, day, year) _____

- 1 ☐ Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
- 2 ☐ Check here if **any** of the following statements apply to you.
 - I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the past 18 months.
 - I am a veteran and a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the past 18 months.
 - I was referred here by a rehabilitation agency approved by the state employment network under the Ticket to Work program, or the Department of Veterans Affairs.
 - I am at least age 18 but **not** age 40 or older and a member of a family that:
 - a. Received SNAP benefits (food stamps) for the past 6 months; **or**
 - b. Received SNAP benefits (food stamps) for at least 3 months in the past 6 months, **but** is no longer eligible to receive them.
 - During the past year, I was convicted of a felony or released from prison for a felony.
 - I received supplemental security income (SSI) benefits for any month ending during the past 60 days.
 - I am a veteran and I was unemployed for a period or periods totaling at least 4 weeks but less than 6 months during the past year.
- 3 ☐ Check here if you are a veteran and you were unemployed for a period or periods totaling at least 6 months during the past year.
- 4 ☐ Check here if you are a veteran entitled to compensation for a service-connected disability and you were discharged or released from active duty in the U.S. Armed Forces during the past year.
- 5 ☐ Check here if you are a veteran entitled to compensation for a service-connected disability and you were unemployed for a period or periods totaling at least 6 months during the past year.
- 6 ☐ Check here if you are a member of a family that:
 - Received TANF payments for at least the past 18 months; **or**
 - Received TANF payments for any 18 months beginning after August 5, 1997, **and** the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years; **or**
 - Stopped being eligible for TANF payments during the past 2 years because federal or state law limited the maximum time those payments could be made.
- 7 ☐ Check here if you are in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation.

Signature—All Applicants Must Sign

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

Job applicant's signature ► _____

Date _____

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 22851L

Form **8850** (Rev. 3-2016)

You must also apply online at:
www.tn.gov/workforce/article/work-opportunity-tax-credit

Contact us directly by email at WOTC.info@tn.gov or by phone at 844-216-8495

For Employer's Use OnlyEmployer's name Telephone no. EIN ► Street address City or town, state, and ZIP code Person to contact, if different from above Telephone no. Street address City or town, state, and ZIP code If, based on the individual's age and home address, he or she is a member of group 4 or 6 (as described under *Members of Targeted Groups* in the separate instructions), enter that group number (4 or 6)

Date applicant:

Gave information <input type="text"/>	Was offered job <input type="text"/>	Was hired <input type="text"/>	Started job <input type="text"/>
---------------------------------------	--------------------------------------	--------------------------------	----------------------------------

Under penalties of perjury, I declare that the applicant provided the information on this form only after a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group. I hereby request a certification that the individual is a member of a targeted group.

Employer's signature ► Title Date

Privacy Act and Paperwork Reduction Act Notice

Section reference to the Internal Revenue Code.

Section 51(d)(13) requires an employer to request the applicant to complete this form and give it to the prospective employer. The information will be used by the employer to complete the employer's federal tax return. Completion of this form is voluntary and may assist members of targeted groups in securing employment. Routine uses of this form include giving it to the state workforce agency (SWA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and

criminal litigation, to the Department of Justice for oversight of the certifications performed by the SWA, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 6 hr., 27 min.

Learning about the law or the form 24 min.

Preparing and sending this form to the SWA 31 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback." Or you can send your comments to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send this form to this address. Instead, see *When and Where To File* in the separate instructions.

You must also apply online at:

www.tn.gov/workforce/article/work

-opportunity -tax -credit

Contact us directly by email at WOTC.info@tn.gov or by phone at 844-216-8495



U.S. Department of Labor
Employment and Training Administration Individual Characteristics Form (ICF)
Work Opportunity Tax Credit

OMB No. 1205-0371
Expiration Date: November 30,
2016

1. Control No. (For Agency use only)		APPLICANT INFORMATION (See instructions on reverse)		2. Date Received (For Agency Use only)	
EMPLOYER INFORMATION					
3. Employer Name		4. Employer Address and Telephone		5. Employer Federal ID Number (EIN)	
APPLICANT INFORMATION					
6. Applicant Name (Last, First, MI)		7. Social Security Number		8. Have you worked for this employer before? Yes ___ No ___ If YES, enter last date of employment: _____	
APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION					
9. Employment Start Date		10. Starting Wage		11. Position	
12. Are you at least age 16, but under age 40? If YES, enter your date of birth: _____				Yes ___ No ___	
13. Are you a Veteran of the U.S. Armed Forces? If NO, go to Box 14. If YES, are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps) benefits for at least 3 months during the 15 months before you were hired? If YES, enter name of <i>primary recipient</i> _____ and city and state where benefits were received: _____ OR, are you a veteran entitled to compensation for a service-connected disability? If YES, were you discharged or released from active duty within a year before you were hired? OR, were you unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired?				Yes ___ No ___ Yes ___ No ___ Yes ___ No ___ Yes ___ No ___ Yes ___ No ___	
14. Are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps) benefits for the 6 months before you were hired? OR, received SNAP benefits for at least a 3-month period within the last 5 months But you are no longer receiving them? If YES to either question, enter name of <i>primary recipient</i> _____ and city And state where benefits were received: _____				Yes ___ No ___ Yes ___ No ___ Yes ___ No ___	
15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State? OR, by an Employment Network under the Ticket to Work Program? OR, by the Department of Veterans Affairs?				Yes ___ No ___ Yes ___ No ___ Yes ___ No ___	
16. Are you a member of a family that received TANF assistance for at least the last 18 months					

You must also apply online at:
www.tn.gov/workforce/article/work-opportunity-tax-credit

Contact us directly by email at WOTC.info@tn.gov or by phone at 844-216-8495

before you were hired?	Yes___ No___
OR, are you a member of a family that received TANF benefits for any 18 months beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended within 2 years before you were hired?	Yes___ No___
OR, did your family stop being eligible for TANF assistance within 2 years before you were hired because a Federal or state law limited the maximum time those payments could be made?	Yes___ No___
If NO, are you a member of a family that received TANF assistance for any 9 months during the 18-month period before you were hired?	Yes___ No___
If YES, to any question, enter name of <i>primary recipient</i> _____ and the <i>city and state</i> where benefits were received _____.	
17. Were you convicted of a felony or released from prison after a felony conviction during the year before you were hired?	Yes___ No___
If YES, enter <i>date of conviction</i> _____ and <i>date of release</i> _____.	
Was this a Federal _____ or a State conviction _____? (Check one)	
18. Do you live in an Empowerment Zone or Rural Renewal County (____)?	Yes___ No___
19. Do you live in an Empowerment Zone and are at least age 16, but not yet 18, on your hiring date?	Yes___ No___
20. Did you receive Supplemental Security Income (SSI) benefits for any month ending within 60 days before you were hired?	Yes___ No___
21. Are you a veteran unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired?	Yes___ No___
22. Are you a veteran unemployed for a combined period of at least 4 weeks but less than 6 months (whether or not consecutive) during the year before you were hired?	Yes___ No___
23. Are you an individual who was in a period of unemployment that is at least 27 consecutive weeks the day before you began to work for the employer, or if earlier, the day you completed IRS Form 8850, the Job Screening Form?	Yes___ No___
If YES, did you receive any compensation/benefits under State or Federal law during a period of unemployment?	
Yes___ No___	
24. Sources used to document eligibility: (Employers/Consultants: List all documentation provided or forthcoming. For SWA Staff: List all documentation used in determining target group eligibility and enter your initials and date when the determination was made.	
I certify that this information is true and correct to the best of my knowledge. I understand that the information above may be subject to verification.	
25(a). Signature: (See instructions in Box 25.(b) for who signs this signature block)	<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> 25.(b) Indicate with a ✓ mark who signed this form: <input type="checkbox"/> Employer, <input type="checkbox"/> Consultant, <input type="checkbox"/> SWA, <input type="checkbox"/> Participating Agency, <input type="checkbox"/> Applicant, or <input type="checkbox"/> Parent/Guardian (if applicant is a minor) </div> <div style="width: 35%;"> 26. Date: </div> </div>

FTA Form 9061 (Rev. May 2016)

You must also apply online at:
www.tn.gov/workforce/article/work-opportunity-tax-credit

Contact us directly by email at WOTC.info@tn.gov or by phone at 844-216-8495

Form **5884**
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.

► Information about Form 5884 and its separate instructions is at www.irs.gov/form5884.

OMB No. 1545-0219

2015
Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for wages of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours × 25% (0.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours × 40% (0.40)	1b	
c	Qualified second-year wages of employees, partnerships, and long-term family assistance recipients × 50% (0.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	
4	Add lines 2 and 3. If you are a partnership, S corporation, estate, or trust, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (2015)

Form **3800**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
 ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No. 1545-0095

2015
 Attachment
 Sequence No. 22

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
 (See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2015 (see instructions)	3	
4	Carryforward of general business credit to 2015. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
5	Carryback of general business credit from 2016. Enter the amount from line 2 of Part III with box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 43, and 44, or the sum of the amounts from Form 1040NR, lines 42 and 44. • Corporations. Enter the amount from Form 1120, Schedule M, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return.	7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35. • Corporations. Enter the amount from Form 4626, line 14. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56.	8	
9	Add lines 7 and 8	9	
10a	Foreign tax credit	10a	
b	Certain allowable foreign tax credit (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	14	
15	Enter the greater of line 13 or line 14	15	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2015)

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☐ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
B ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)		
l Biodiesel and renewable diesel fuels (attach Form 8864)		
m Low sulfur diesel fuel production (Form 8896)		
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8936)	1s	
t Reserved	1t	
u Mine rescue team training (Form 8933)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1w	
x Carbon dioxide sequestration (Form 8936)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric drive motor vehicle (carryforward only)	1z	
aa New hire retention (carryforward only)	1aa	
bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz Other	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Reserved	4i	
j Reserved	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	



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